

also without previous consultation, is opposed to the spirit of the Local Self-Government Scheme and to the letter of the Municipal Regulation which requires specific sanction of the Council beforehand as regards appointments carrying salaries over Rs. 100 per mensem.

2. The Council also resolves that the posting of the Health Officer on a higher salary than what has been provided in the sanctioned budget is inconvenient and financially unsound.

3. It is further resolved that in view of the above resolution the Government be requested to make good the difference in the salary of the old and new Health Officer.

This was seconded by Mr. R. Gopalaswami Iyer and supported by Mr. B. V. Krishniengar.

The proposition was put to votes and was carried, 22 voting "for" and 2 "against" it.

Subject No. 22.—Health Officer's Memo No. 79, dated 9th July 1924, recommending the confirmation of Mrs. A. Stafford, Lady Health Visitor, and suggesting that the question of improving her prospects may be favourably considered.

Resolution.—Resolved that services of Mrs. A. Stafford be extended till the end of December 1924 and that in the meantime the question may be referred to the Health Committee for opinion.

Subject No. 23.—Municipal Commissioner's note dated 19th July 1924, stating that a sum of Rs. 51,420 is required for making payments in the several land acquisition cases for which awards have been passed by the Land Acquisition Officer.

Resolution.—The amount asked for is sanctioned with the observation that the decrees of Courts may be paid in the first instance and that in case of awards exceeding Rs. 1,000 passed by the Land Acquisition Officer, moneys may be sent to him for payment with the approval of the Council.

Subject No. 33.—Letter No. C. 3945—23-24, dated 15th July 1924, from the Revenue Commissioner in Mysore, forwarding papers relating to the Village Chavadi in Guttahalli Rajamahall Village and requesting to be informed if the Municipal Council is prepared to take charge of the building with the existing litigation on it. Also Municipal Advocate's opinion thereon.

Resolution.—The Council is not prepared to take charge of the building under the above circumstances.

Subject No. 35.—Application dated 29th July 1924, from the Secretary, Bangalore Race Club, forwarding a plan showing the proposed deviation of the Race Course Road, and the Municipal Engineer's Memo No. T. 366, dated 5th August 1924, expressing his opinion thereon.

Resolution.—The Council will have no objection provided the cost of deviation and other improvements suggested in the Assistant Secretary's letter is entirely borne by the Bangalore Race Club.

B. K. GARUDACHAR,
President.

CHANNAPATNA TOWN MUNICIPALITY.

Notice dated 15th August 1924.

Notice is hereby given to the inhabitants of the Channapatna Municipal area that the Municipality desire to impose taxes as mentioned below:—

Any inhabitants of the Municipal area objecting to the proposed taxes and the following bye-laws may, within one month from the date of this notice, send his objections in writing to the Municipal Office.

Rules relating to the tax on profession, arts, and callings on office and appointments in the Channapatna Town Municipality, under Section 48 (g) of the Municipal Regulation, VII of 1906.

(i) On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf (1) Every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

(ii) Every owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer, or the Head of Secretary of any public or private office or of a firm or company, shall furnish within 15th July of every year (a) a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the persons;

(b) the above particulars in regard to any incorporated company of which such employer, Head or Secretary, as the case may be, is the agent.

3. Notwithstanding anything in these rules every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall, within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

5. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

True return furnished by.....as to his liability.....to profession tax for the year.....

Name and address of party	Nature of profession art, trade, or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Date

Signature of the party.

(1) In the rules the word "person" shall include a firm, company or association.

(2) Every person who, within the Channapatna Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the said schedule as payable by persons of the class in which such person is placed.

(3) The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation and Bye-laws framed under Section 48 (i) thereof.

(4) No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment or a period of less than "sixty days" within the town.

(5) The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

(6) When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

(7) On or before the 1st January and July every year an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulation, regarding assessment of a rate on buildings or lands shall apply "*Mutatis Mutandis*" in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

(8) (a) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(b) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him.

(UNDER SECTION 59, CLAUSE X.)

Tax on Arts, Professions, Trades and Callings.

CLASS I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount Rs. 2,000 a month or upwards:—

- (i) Carrying on business as a Company;
- (ii) Abkari renters, wholesale and retail traders, and manufacturers of every kind, contractors, boat-owners, auctioneers and commission agents;
- (iii) Bankers, money-lender, money-changers and pawnbrokers;
- (iv) Editor and Proprietors of Newspapers;
- (v) Brokers and dealers in securities, shares of bills of exchange;
- (vi) Practising Advocates, Pleaders and Law Agents;
- (vii) Practising Medical Practitioners of all kinds, including Hakims and Vaidyans;
- (viii) Dentists and Veterinary Surgeon;
- (ix) Architects and Civil Engineers;
- (x) Owners and farmers of markets and toll farmers;
- (xi) Keepers of hotels, lodging houses, boarding houses or billiards saloons;
- (xii) Builders and Surveyors;
- (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton Presses and other Presses and Factories of all kinds;
- (xiv) Professional Artists, Photographers, Actors, Owners of Managements of Circuses or Theatrical Companies, Musicians and Dancers;
- (xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney-carriages;
- (xvi) Artisans.

Yearly.
Rs. a. p.

100 0 0

Rs. a. p.

CLASS II.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,500 a month or upwards ...

75 0 0

CLASS III.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 1,000 a month or upwards ...

50 0 0

CLASS IV.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 500 a month or upwards ...

25 0 0

CLASS V.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards ...

12 0 0

CLASS VI.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 200 a month or upwards ...

8 0 0

CLASS VII.

Every person described Class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 100 a month or upwards ...

4 0 0

Note 1.—The above classification is subject to the following provisos namely:—

Proviso 1.—No owner of a cotton press shall be placed in any class below Class IV.

Proviso 2.—No Wholesale Trader, Banker, Advocate, Architect, Civil Engineer, Mill-owner, or Factory owner shall be placed in any class below Class V.

Proviso 3.—No Abkari Renter (other than a mere liquor shopkeeper), Editor or Proprietor of a Newspaper, Broker or other dealer in Securities, Shares of Bills or Exchange, and no First Grade Pleader, Medical Practitioners (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Law, agent, owner or Farmer of market, Toll-farmer, keeper of a hotel, Lodging-House, Boarding-house or Billiard Saloon, and no Builder, Surveyor or owner of a Warehouse or Press (other than a cotton-press or oil-press) shall be placed in any class below Class VII.

Note II.—A person in receipt of a pension paid from any source shall be deemed to be a person holding an office or appointment within the meaning of this Schedule and of Section 59.

Class VIII—Rupees 50 a month and upwards	Rs.
Class IX—Rupees 30 a month and upwards	Rs.

B. RAMACHANDRA RAO,
President

KOLAR GOLD FIELDS.

PROCEEDINGS OF THE FIRST ORDINARY MEETING OF THE KOLAR GOLD FIELDS SANITARY BOARD HELD ON FRIDAY THE 22ND AUGUST 1924, AT 3-30 P.M., IN THE SANITARY BOARD OFFICE, CHAMPION REEFS.

1924-25.

Members.

Present	12	Absent	2
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Read letter and Telephone message from Mr. S. M. Pritchard, Superintendent of Police and Mr. W. T. Hudson, Acting Superintendent, Nundydroog Mines, Limited, stating their inability to attend the meeting this day.

1. Proceedings of the 6th Ordinary Meeting and 2nd Special Meeting of the Board held on 20th June 1924.

Resolution.—Confirmed.

5. Estimate for Rs. 42 for shifting the fountain in No. IV Cross Road, near Chinnasami's block to Ramanujulu Naidu's block.

Resolution.—Passed.

7. (i) Subject No. 9 of the last meeting in the matter of grant-in-aid by the Board to the several Depressed Class Schools on the Kolar Gold Fields area.

(ii) The opinion of the sub-committee in the matter.

Resolution.—The following resolution was put to the vote and lost by 6 to 5:—

"The Board resolve that as a special case the following grants be made to the schools mentioned below for equipment and they wish to add that the Board will not entertain applications for grants-in-aid to educational institutions as such grants are not authorised by the constitution of the Board."

	Rs.
1. Depressed Classes Mission Society School, Robertsonpet	500
2. Incomplete Middle and Primary School, Chellappa's School, Marikuppam.	150
3. Maduray's Sri Nemperumall School, Andersonpet	150
4. St. Thomas Primary School, Masikam Cooly Colony	150
5. Government Middle School, Robertsonpet	50

Total ... 1,000

9. Proposal recommending that Mr. Madhvachar, Head Clerk, Sanitary Board, be given a personal allowance of Rs. 13 per mensem so as to make a total emolument of Rs. 100 per mensem in his case.

Resolution.—Passed.

10. Proposal recommending that the post of the Cashier of the Sanitary Board be graded at Rs. 45—5—55 and when this grade is sanctioned the present incumbent M. V. Narasimha Iyengar be granted the maximum.

Resolution.—Passed.

11. Proposal to make the appointments of the Rent Collectors under the Board, permanent.

Resolution.—Deferred.

12. Bowringpet Amildar's letter No. 362, dated 4th July 1924, requesting the Sanitary Board to pay a contribution of Rs. 135-4-9 towards the formation of a road connecting Surapalli with the main road (total cost being Rs. 541-3-1).

Resolution.—Sanctioned.

14. Travelling allowance bill of Medical Officer of Health amounting to Rs. 24 for July 1924.

Resolution.—Passed.